

EXHIBIT C

Irving H. Picard, Trustee
C/O Baker & Hostetler LLP
Attn: Claims Department
45 Rockefeller Plaza
New York, New York 10111

Date: August 23, 2010

Dear Irving H. Picard Trustee for the liquidation of the Business of Bernard L. Madoff
Investment Securities LLC,

The following Claim No's, 001895, 001897, 001949, 001896, 002185, 002186, 001802 &
003367 REQUESTS RECONSIDERATION of the CLAIMS being DENIED.

We did as indicated file OPPOSITION TO NOTICE OF DENIED CLAIMS twenty days after
date on which the Trustee mailed the notice. Notice was mailed December 8, 2009 and
OPPOSITION was mailed on December 28, 2009.

It should not be up to the Bankruptcy Judge, It is you who is paid to oversee the SIPA. These
accounts were opened directly with Bernard L. Madoff himself back in the early 1990's.

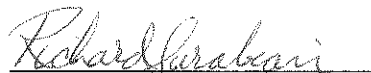
If the U.S.A. government authorities exposed Madoff earlier as they should have based on the
now exposed fact that Madoff never bought the hundreds of Billions of dollars worth of stock he
claimed to have bought over the past two decades we would have recovered our monies and
reinvested in the U.S.A. economy. It is not like Madoff claimed to have bought twice as much
stock as in reality, that could maybe be understood why it would have been hard to uncover but
to never have bought any or very little of the Fifty Billion collected, that should have been
exposed the first year of his business. Never allowing our family to invest, if this was exposed
years before.

Now to Deny our claims because we were not friends of Bernard L. Madoff and because Bernard
made sure that his friends records were available is allowing Madoff to still be in control.

How did you determine if the records were in fact what Madoff lead you to believe to be fact?
Can you be certain those you paid from the government fund SIPA did in fact invest actual
money that was on record? You paid others based on Madoffs records and you now want to
Deny our claim based on Madoff. This is the same as all the authorities of the past regarding
Madoff. No one from your office ever spoke to any member of my family before or after your
Denial. Madoff stole our families monies just as you are now doing again based on Madoff's
plan.



Martin M. Surabian
P. O. Box 397
W. Hyannisport, MA 02672



Richard Surabian
P. O. Box 397
W. Hyannisport, MA 02672



Steven Surabian
1230 Rt. 28
S. Yarmouth, MA 02672